

**IN THE UNITED STATES BANKRUPTCY COURT FOR**  
**THE DISTRICT OF DELAWARE**

**In re:** ) **Chapter 11**  
           )  
**W. GRACE & CO., et al.,<sup>1</sup>** ) **Case No. 01-1139(JKF)**  
**Debtors.** ) **Jointly Administered**  
           ) **Objection Date: 5/23, 2011, at 4:00 p.m.**  
           ) **Hearing Date: Scheduled if Necessary (Negative Notice)**

**SEVENTY FIRST MONTHLY APPLICATION OF  
 DELOITTE TAX LLP FOR COMPENSATION FOR SERVICES RENDERED AND  
 REIMBURSEMENT OF EXPENSES TO THE DEBTORS  
 FOR THE PERIOD FROM JANUARY 1 THROUGH JANUARY 31, 2011**

<u>Name of Applicant:</u>	Deloitte Tax LLP ("Deloitte Tax")
<u>Authorized to Provide Professional Services to:</u>	The above-captioned Debtors
<u>Date of Retention:</u>	December 20, 2004
<u>Period for which Compensation and    Expense Reimbursement is Sought:</u>	January 1 - 31, 2011
<u>Amount of Compensation Sought:</u>	\$ 4,183.50
<u>Amount of Expense Reimbursement Sought:</u>	\$ 0.00
<u>Total Amount of Compensation and    Expense Reimbursement Sought:</u>	\$ 4,183.50

This is a  Monthly,  Interim,  Final Application

<sup>1</sup> The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCI IP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Datrex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarq, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (Vida Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Hormeo International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVII, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc.), E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

**IN THE UNITED STATES BANKRUPTCY COURT FOR**  
**THE DISTRICT OF DELAWARE**

In re: ) Chapter 11  
 )  
W. GRACE & CO., et al., ) Case No. 01-1139(JKF)  
Debtors. ) Jointly Administered  
 ) Objection Date: 5/13, 2011, at 7:00 p.m.  
 ) Hearing Date: Scheduled if Necessary (Negative Notice)

**SEVENTY FIRST MONTHLY APPLICATION OF**  
**DELOITTE TAX LLP FOR COMPENSATION FOR SERVICES RENDERED AND**  
**REIMBURSEMENT OF EXPENSES TO THE DEBTORS**  
**FOR THE PERIOD FROM JANUARY 1 THROUGH JANUARY 31, 2011**

This seventy first monthly application (this "Application") of Deloitte Tax LLP ("Deloitte Tax") is for compensation for services rendered in connection with Deloitte Tax's provision of tax services to the Debtors during the period from January 1 through January 31, 2011, and for reimbursement of expenses incurred in connection therewith. Attached hereto as Exhibit A is the Verification of Jared Gordon of Deloitte Tax.

**BACKGROUND**

The Order Pursuant to 11 U.S.C. §§ 327(a) and 328(a) and Fed. R. Bankr. P. 2014(a), 2016 and 5002 Authorizing the Employment and Retention of Deloitte Tax LLP as Tax Service Providers to the Debtors Nunc Pro Tunc to August 22, 2004 was entered by this Court on December 21, 2004. Prior to August 22, 2004 tax advisory services, for which compensation and expense reimbursement is sought hereunder, along with customs procedures review services, were provided to the Debtors by Deloitte & Touche LLP ("Deloitte & Touche"). As of August 22, 2004, Deloitte & Touche is no longer providing tax services or compensation procedures review services to the Debtors.

**FEE AND EXPENSE REIMBURSEMENT DETAIL**

Attached hereto as Exhibit B is a summary of fees sought by Deloitte Tax, reflecting each

Deloitte Tax professional providing tax advisory services during this seventy first monthly period, their position, total hours billed, hourly billing rate, and total fees sought. Attached hereto as Exhibit C are daily entries which set forth each professional providing tax advisory services, the applicable project category, a description of the services, the hours expended, the professionals' hourly billing rates, and the total fees incurred. Attached hereto as Exhibit D are details of the expenses incurred by Deloitte Tax professionals in performing tax advisory services to the Debtors during this monthly period.

Dated: April 22, 2011

DELOITTE TAX LLP

  
\_\_\_\_\_  
Jared Gordon  
Principal  
Deloitte Tax LLP  
1700 Market Street  
25th Floor  
Philadelphia, PA 19103  
Tel: 1 (215) 299-5214  
Main: 1 (215) 246-2300  
Fax: 1 (215) 982-6298

Tax service providers for Debtors and Debtors in Possession

**EXHIBIT A**

**VERIFICATION OF JARED GORDON**

PHILADELPHIA

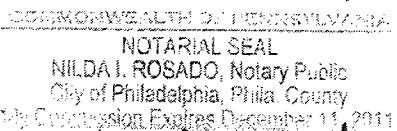
COMMONWEALTH OF PENNSYLVANIA:

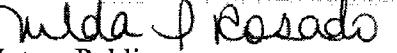
Jared Gordon, after being duly sworn according to law, deposes and says:

- a) I am a principal with the applicant firm of Deloitte Tax LLP.
- b) I have personal knowledge of Deloitte Tax LLP's retention as tax service providers to the Debtors in these Chapter 11 cases.
- c) I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, I have been informed of Del.Bankr.LR 2016-2 and the 'Amended Administrative Order Under 11 U.S.C. §§105(a) and 331 Establishing Revised Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Official Committee Members', signed April 17, 2002, and submit that the Application substantially complies with such Rule and Order.

  
\_\_\_\_\_  
Jared Gordon  
Principal

SWORN AND SUBSCRIBED  
before me this 22<sup>nd</sup> day of April, 2011



  
Nilda I. Rosado  
Notary Public  
My Commission Expires: December 11, 2011

**W. R. Grace**  
**Hours Detail**  
**January 1 through January 31, 2011**

<b>Employee</b>	<b>Hours</b>	<b>Billing Rate</b>	<b>Professional Fees</b>
BROOKS, THOMAS J	1.5	\$ 480	\$720.00
WICKERT, DIANE L	1.0	\$ 70	\$70.00
<b>General Administration</b>	<b>2.5</b>		<b>\$790.00</b>
OTERO, MARIA D	0.5	\$335	\$167.50
MONTANEZ, ANA DELIA	0.5	\$188	\$94.00
<b>Puerto Rico</b>	<b>1.0</b>		<b>\$261.50</b>
MESTER, JUDITH	0.5	\$680	\$340.00
<b>Pension</b>	<b>0.5</b>		<b>\$340.00</b>
CHURI, PRIYA BHARAT	2.7	\$480	\$1,296.00
HEIKKINEN, DEBRA L	2.2	\$680	\$1,496.00
<b>Payroll Tax</b>	<b>4.9</b>		<b>\$2,792.00</b>
<b>Subtotal</b>	<b>8.9</b>		<b>\$4,183.50</b>
<b>Expenses</b>			<b>\$0.00</b>
<b>Total Deloitte Tax LLP Fees for January 2011</b>			<b>\$4,183.50</b>

W. R. Grace							
Hours Detail							
January 1 through January 31, 2011							
Date	Name	Project Category	Grace Contact	Description	Hours	Billing Rate	Professional
1/7/2011	MESTER, JUDITH	Pension	Carol Finke	Follow up review of 404/412 regulations re: pension timing	0.5	\$ 680	\$340.00
				Review AON'S 12/21 calculations; DH & P Churi compared AON's PV and FICA earnings to #s used for 941X corrections; discuss with Deb Walker prior to IRS submission			
1/4/2011	HEIKKINEN, DEBRA L	Payroll Tax	Carol Finke & John Forgach		1.5	\$ 680	\$1,020.00
1/6/2011	HEIKKINEN, DEBRA L	Payroll Tax	Carol Finke & John Forgach	Email to J Ritchie AON re: spreadsheet discrepancies	0.3	\$ 680	\$204.00
1/11/2011	HEIKKINEN, DEBRA L	Payroll Tax	Carol Finke & John Forgach	Prepare for call with J. Ritchie (AON Hewitt), placed call	0.4	\$ 680	\$272.00
				FICA estimates - call with deb and analyze spreadsheets. create spreadsheet for deb			
1/4/2011	CHURI, PRIYA BHARAT	Payroll Tax	Carol Finke & John Forgach		2.0	\$ 480	\$960.00
1/5/2011	CHURI, PRIYA BHARAT	Payroll Tax	Carol Finke & John Forgach	FICA spreadsheets	0.2	\$ 480	\$96.00
1/6/2011	CHURI, PRIYA BHARAT	Payroll Tax	Carol Finke & John Forgach	review debra Heikkinen's email to jim ritchie	0.3	\$ 480	\$144.00
1/13/2011	CHURI, PRIYA BHARAT	Payroll Tax	Carol Finke & John Forgach	email to jim ritchie regarding 941 data	0.2	\$ 480	\$96.00
1/21/2011	BROOKS, THOMAS J	General Adminstration	Carole Finke	update bankruptcy exhibits and certifications for Sept and Oct	1.5	\$ 480	\$720.00
1/4/2011	WICKERT, DIANE L	General Adminstration	Carole Finke	revisions to oct and sept Grace bankruptcy court documents	1.0	\$ 70	\$70.00
1/14/2011	OTERO, MARIA D	Puerto Rico	Joe Bahorich	CRIM; debt cert and e-mail to client	0.5	\$ 335	\$167.50
1/18/2011	MONTANEZ, ANA DELIA	Puerto Rico	Joe Bahorich	CRIM amnesty coordination	0.5	\$ 188	\$94.00
				<b>Fees for January 2011</b>	<b>8.9</b>		<b>\$4,183.50</b>